IRIS BUSINESS RULE TAX YEAR 2025

This document lists Submission 1 business rules version 2025 v1.2

12/11/25 UPDATES

Rule Number	Business Rule Text	Error Category	Severity	Status
S1H001	'PhoneNum' in 'IssuerDetail' must have a value.	Missing Data	Report Error	Active
S1H002	If 'CFSFElectionInd' equals a value of "1", then the 'TCC' must participate in the CFSF program.	Data Mismatch	Report Error	Active
S1H003_001	If 'CFSFElectionInd' equals a value of "1", then 'FormTypeCd' must be "1099B" or "1099DIV" or "1099G", or "1099INT", or "1099K", or "1099MISC", or "1099NEC", or "1099OID", or "1099PATR", or "1099R", or "5498".	Data Mismatch	Report Error	Active
S1H004	If 'FormTypeCd' is "1099A", then 'Form1099ATotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H005	If 'FormTypeCd' is "1099B", then 'Form1099BTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H006	If 'FormTypeCd' is "1099CAP", then 'Form1099CAPTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H007	If 'FormTypeCd' is "1099C", then 'Form1099CTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H008	If 'FormTypeCd' is "1099DIV", then 'Form1099DIVTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H009	If 'FormTypeCd' is "1099G", then 'Form1099GTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H011	If 'FormTypeCd' is "1099INT", then 'Form1099INTTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H012	If 'Form1099INTTotalAmtGrp is present, then 'InterestIncomeAmt' or 'EarlyWithdrawalPenaltyAmt' or 'USSavingsBondsTreasObligIntAmt' or 'TaxExemptInterestAmt' must have a non-zero value.	Incorrect Data	Reject	Active
S1H013	If 'FormTypeCd' is "1099K", then 'Form1099KTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H014	If 'FormTypeCd' is "1099LS", then 'Form1099LSTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H015	If 'FormTypeCd' is "1099LTC", then 'Form1099LTCTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H016	If 'FormTypeCd' is "1099MISC", then 'Form1099MISCTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H017	If 'FormTypeCd' is "1099NEC", then 'Form1099NECTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H018	If 'FormTypeCd' is "1099OID", then 'Form1099OIDTotalAmtGrp' must be present.	Incorrect Data	Reject	Active

S1H019	If 'FormTypeCd' is "1099PATR", then 'Form1099PATRTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H020	If 'FormTypeCd' is "1099Q", then 'Form1099QTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H021	If 'FormTypeCd' is "1099QA", then 'Form1099QATotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H022	If 'FormTypeCd' is "1099R", then 'Form1099RTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H023	If 'FormTypeCd' is "1099S", then 'Form1099STotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H024	If 'FormTypeCd' is "1099SA", then 'Form1099SATotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H025	If 'FormTypeCd' is "1099SB", then 'Form1099SBTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H027	If 'OriginalUniqueSubmissionId' has a value, then it must match the Unique Submission ID of a Submission containing original records that has not already been successfully replaced.	Data Mismatch	Reject	Active
S1H028	If 'OriginalUniqueSubmissionId' has a value, then it must match the Unique Submission ID of a Submission containing original records that was rejected in a partially accepted transmission.	Data Mismatch	Reject	Active
S1H029	If 'OriginalUniqueSubmissionId' has a value, then Manifest 'TransmissionTypeCd' must equal "R".	Incorrect Data	Reject	Active
S1H034	If 'FormTypeCd' is "1097BTC", then 'Form1097BTCTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H035	If 'FormTypeCd' is "1098", then 'Form1098TotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H036	If 'FormTypeCd' is "1098C", then 'Form1098CTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H037	If 'FormTypeCd' is "1098F", then 'Form1098FTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H038	If 'FormTypeCd' is "1098E", then 'Form1098ETotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H039	If 'FormTypeCd' is "1098Q", then 'Form1098QTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H040	If 'FormTypeCd' is "1098T", then 'Form1098TTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H041	If 'FormTypeCd' is "3921", then 'Form3921TotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H042	If 'FormTypeCd' is "3922", then 'Form3922TotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H043	If 'FormTypeCd' is "5498", then 'Form5498TotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H044	If 'FormTypeCd' is "5498ESA", then 'Form5498ESATotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H045	If 'FormTypeCd' is "5498SA", then 'Form5498SATotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H046	If FormTypeCd is "W2G", then 'FormW2GTotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H048	If TCC role is 'Issuer', then 'TIN' in 'IssuerDetail' must match 'TIN' in 'TransmitterGrp'.	Incorrect Data	Reject	Active

S1H050	If 'TransmissionTypeCd' equals "R" (Replacement), then 'FormTypeCd' must be equal to the 'FormTypeCd' of the original submission.	Data Mismatch	Reject	Active
S1H051	If 'FormTypeCd' is "1099DA", then 'Form1099DATotalAmtGrp' must be present.	Incorrect Data	Reject	Active
S1H052	If 'FormTypeCd' is "5498QA", then 'Form5498QATotalAmtGrp' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099A", then 'Form1099ADetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099B", then 'Form1099BDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099CAP", then 'Form1099CAPDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099C", then 'Form1099CDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099DIV", then 'Form1099DIVDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099G", then 'Form1099GDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099INT", then 'Form1099INTDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099K", then 'Form1099KDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099LS", then 'Form1099LSDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099LTC", then 'Form1099LTCDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099MISC", then 'Form1099MISCDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099NEC", then 'Form1099NECDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099OID", then 'Form1099OIDDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099PATR", then 'Form1099PATRDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099Q", then 'Form1099QDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099QA", then 'Form1099QADetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099R", then 'Form1099RDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099S", then 'Form1099SDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099SA", then 'Form1099SADetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099SB", then 'Form1099SBDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1097BTC", then 'Form1097BTCDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1098", then 'Form1098Detail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1098C", then 'Form1098CDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1098F", then 'Form1098FDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1098E", then 'Form1098EDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1098Q", then 'Form1098QDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1098T", then 'Form1098TDetail' must be present.	Incorrect Data	Reject	Active

SMD001	If 'FormTypeCd' is "3921", then 'Form3921Detail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "3922", then 'Form3922Detail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "5498", then 'Form5498Detail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "5498ESA", then 'Form5498ESADetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "5498SA", then 'Form5498SADetail' must be present.	Incorrect Data	Reject	Active
SMD001	If FormTypeCd is "W2G", then 'FormW2GDetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "1099DA", then 'Form1099DADetail' must be present.	Incorrect Data	Reject	Active
SMD001	If 'FormTypeCd' is "5498QA", then 'Form5498QADetail' must be present.	Incorrect Data	Reject	Active
ThresholdRule	The allowable percentage of errors for any business rule on any form included in the submission must not exceed the configurable threshold.	Threshold	Reject	Active
FS1H001	If 'TIN' in 'RecipientDetail' is a duplicate of 'TIN' in 'RecipientDetail' on another record in the Submission, then 'RecipientAccountNum' must have a value and be unique within a submission.	Missing Data	Report Error	Active
FS1H002	'RecordId' must not be a duplicate of another 'RecordId' within the same submission.	Incorrect Data	Reject	Active
FS1H003	The value in the Submission1Header 'TotalReportedRcpntFormCnt' must equal the total count of forms within the submission.	Incorrect Data	Reject	Active